

AMENDED IN SENATE MAY 1, 2003
AMENDED IN SENATE APRIL 24, 2003
AMENDED IN SENATE APRIL 3, 2003

SENATE BILL

No. 402

Introduced by Senator Florez

February 20, 2003

An act to add Chapter 3.61 (commencing with Section 7290.1) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

LEGISLATIVE COUNSEL'S DIGEST

SB 402, as amended, Florez. Transactions and use tax: ~~Coalinga-Huron Recreation and Park District~~ *the City of Coalinga and the City of Huron.*

Existing law authorizes various local governmental entities, subject to certain limitations and approval requirements, to levy transactions and use taxes in accordance with the procedures and requirements set forth in the Transactions and Use Tax Law.

This bill would additionally authorize the ~~Coalinga-Huron Recreation and Park District~~ *City of Coalinga and the City of Huron*, with the approval of $\frac{2}{3}$ of the voters of the ~~district, the City of Coalinga, and the City of Huron~~ *respective city* voting on the issue at an election, to *each* levy a transactions and use tax at a rate of at least 0.25%, but not to exceed 0.5%, *for recreation and park services by the Coalinga-Huron Recreation and Park District* within the boundaries of the City of Coalinga and the City of Huron, *as provided.*

This bill would make legislative findings and declarations as to the necessity of a special statute *and the public purpose served by the bill.*

This bill would take effect immediately as an urgency statute.

Vote: ²/₃. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

SECTION 1. Chapter 3.61 (commencing with Section 7290.1) is added to Part 1.7 of Division 2 of the Revenue and Taxation Code, to read:

~~CHAPTER 3.61. COALINGA-HURON RECREATION AND PARK DISTRICT~~

CHAPTER 3.61. THE CITY OF COALINGA AND THE CITY OF HURON
TRANSACTIONS AND USE TAX

~~7290.1. The Coalinga-Huron Recreation and Park District may levy, within the boundaries of the City of Coalinga and the City of Huron, a tax at a rate of not less than one-quarter of 1~~

7290.1. The City of Coalinga and the City of Huron may levy a tax at a rate of not less than one-quarter of 1 percent, and not to exceed one-half of 1 percent in accordance with the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251)), if all of the following conditions are met:

(a) An ordinance proposing that tax is approved by a majority vote of all of the members of the governing board of ~~that district~~ the city.

(b) The proposing ordinance is approved by a two-thirds vote of qualified voters in the ~~district, in the City of Coalinga, and in the City of Huron~~ city voting in an election on the issue.

(c) The ordinance proposing the tax specifies that revenues derived from the tax, less the Board of Equalization's administrative costs, shall be used exclusively *for recreation and park services within the boundaries of the city* by the Coalinga-Huron Recreation and Park District ~~for district purposes~~.

SEC. 2. The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the uniquely difficult fiscal pressures being experienced by the Coalinga-Huron Recreation and Park

1 District, *the City of Coalinga, and the City of Huron* in providing
2 essential park and recreation services.

3 SEC. 3. *The Legislature finds and declares that, because the*
4 *revenues derived from a tax imposed pursuant to this act would be*
5 *used exclusively for recreation and park services within the*
6 *boundaries of the city imposing that tax, this act serves a specific*
7 *public purpose of a city imposing the tax under the authority of this*
8 *tax.*

9 SEC. 4. This act is an urgency statute necessary for the
10 immediate preservation of the public peace, health, or safety
11 within the meaning of Article IV of the Constitution and shall go
12 into immediate effect. The facts constituting the necessity are:

13 To ensure that the Coalinga-Huron Park and Recreation District
14 has adequate resources to provide essential public services during
15 the current fiscal year, it is necessary that this act take effect
16 immediately.

